

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION**

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CALVIN D. AYCOCK and	)	
LINDA J. AYCOCK,	)	
	)	
Petitioners,	)	
	)	
v.	)	No. 2:18-cv-02463-SHL-tmp
	)	
COMMISSIONER OF INTERNAL	)	
REVENUE,	)	
	)	
Respondent.	)	

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**ORDER ADOPTING REPORT AND RECOMMENDATION, GRANTING  
PETITIONERS' MOTION FOR LEAVE TO AMEND AND  
GRANTING RESPONDENT'S MOTION TO DISMISS**

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Before the Court is Magistrate Judge Tu M. Pham's ("Magistrate Judge") Report and Recommendation ("Report"), filed February 14, 2019, (ECF No. 17), recommending that the Court grant Petitioners Calvin D. Aycock and Linda J. Aycock's Motion for Leave to Amend, filed January 16, 2019, (ECF No. 15), but also grant Respondent Commissioner of Internal Revenue's Motion to Dismiss, filed December 3, 2018, (ECF No. 13).

A magistrate judge may submit to a judge of the court proposed findings of fact and recommendations for dismissal of a complaint for lack of jurisdiction. 28 U.S.C. § 636(b)(1)(A)–(B). "Within 14 days after being served with a copy of the recommended disposition, a party may serve and file specific written objections to the proposed findings and recommendations." Fed. R. Civ. P. 72(b)(2); see also 28 U.S.C. § 636(b)(1) (2017). A district court reviews de novo only those proposed findings of fact or conclusions of law to which a party specifically objects. § 636(b)(1); Fed. R. Civ. P. 72(b)(3).

Petitioners Calvin D. Aycock and Linda J. Aycock have filed no objections to the Magistrate Judge's Report, and the deadline to do so has now passed. The Court has reviewed

the Report for clear error and finds none. Therefore, the Court hereby **ADOPTS** the Magistrate Judge's Report and **GRANTS** Petitioners' Motion for Leave to Amend but also nevertheless **GRANTS** Respondent's Motion to Dismiss.

**IT IS SO ORDERED**, this 5th day of March, 2019.

s/ Sheryl H. Lipman  
SHERYL H. LIPMAN  
UNITED STATES DISTRICT JUDGE